

TRUSTEE REPORT AND ANNUAL ACCOUNTS 2020-21



STUDENTS
ORGANISING FOR
SUSTAINABILITY
UNITED KINGDOM

TRUSTEE REPORT AND ACCOUNTS

01 October 2020 to 30 September 2021

1. INTRODUCING SOS-UK

Students Organising for Sustainability (SOS-UK) is an educational charity created in response to the climate emergency and ecological crisis. We support students to learn, act and lead for sustainability. Although our origins were within NUS, we are now an independent charity. Our charity number is 1184011.

You can read more about our work at www.sos-uk.org.

2. CHARITABLE PURPOSE

The charitable objective of SOS-UK is *“to promote sustainable development for the benefit of the public by the advancement of education of the public in the principles and practice of sustainable development, social responsibility and the protection of the natural environment through the prudent use of natural and human-made resources”*.

3. HOW WE WORK

SOS-UK exists to support students to be the change that society urgently needs to get us out of the climate emergency and ecological crisis, and to deliver climate justice. All the campaigns and programmes we run have been instigated, led or supported by students, enabled and mentored by the staff team at SOS-UK. We are the support crew, doing whatever we can to help the students ensure their projects and campaigns are successful and impactful.

4. OUR ORGANISATIONAL VALUES

Student-centred; Inclusive and supportive; driven by social justice, anti-oppression and solidarity; responsive, dynamic, flexible; reliable and honest; transparent and accountable; team-focused and collaborative; understanding and caring.

5. WHAT WE WANT TO CHANGE

Education should be the central mechanism for transitioning society onto a sustainable footing. However, due to the siloed nature of education, our schools typically lead young people to think that the climate emergency and ecological crisis is just something for geographers and scientists to worry about. Worse still, much of what is taught in secondary and tertiary education reinforces unsustainable and unjust thinking and values, especially in subjects like economics. We believe that education is the root cause of societal unsustainability, and that is why we need to urgently change it.

Through our programmes and campaigns, we directly provide students, including adults through life-long learning, with the opportunity to develop the capabilities (knowledge, skills, experience and opportunities) that will help them, and society, to become more sustainable and just.

We are also working at pace to deliver systemic change in the way education providers and educators frame and teach sustainability, in both pre-16 and post-16 education. We want to see young people being taught about sustainability in an integrated, relevant and solutions-centred way, with them being supported to apply their knowledge in real life, not just reciting it in exams. We want to see universities judged by the good their graduates do for the world; not just how much they earn. Consequently, our work focuses on how all parts of the formal education system can be repurposed around the urgent need to resolve the climate emergency and avoid ecological breakdown in a way that leads to better and fairer lives for all people.

Our ultimate outcome is to break the cycle of highly educated people making bad decisions for the planet. We want to transform society's fixation with self-interest and short-term financial gain to people working together to ensure everyone has a good quality of life and we live sustainably.

We don't accept the argument that educational reform is too long-term in a climate emergency, and that we should be influencing those in power now. It isn't a case of waiting for young people to get into positions of authority. If you educate and motivate young people, they will influence their siblings, parents, aunties and uncles, grandparents, friends and teachers - the very people that have the power to change society right now. Good quality integrated climate and ecological education would be massively transformational for society, getting us to net zero tens of years earlier, and potentially helping us avoid the worst impacts of climate change.

6. OUR AIMS

All our work contributes to our three organisational aims:

1. **Getting more students leading on, and learning for, sustainability.** When students lead on sustainability they develop the knowledge, values, skills, and competencies required to make them great sustainability leaders. We don't just want organisations to do sustainability for students, it should be done by, with, and through students.
2. **Repurposing the education system around the climate emergency and ecological crisis.** Sustainability should be woven through every subject like a golden thread. Every student should be a sustainability student, and every subject a sustainability subject. The education system should serve as a force for good in response to the challenges that society faces.
3. **Making sustainability more inclusive, so it is for everyone.** Our 2018 NUS research showed that the environmental sector is massively underrepresented in racial diversity. The negative impacts of sustainability inaction disproportionately affect people of colour. The environmental sector must better reflect our diverse society.

7. OUR WORKSTREAMS

Our four workstreams are:

1. Engagement programmes
2. Systems-change campaigns
3. Training programme
4. Research programme

We deliver all four workstreams across all four nations of the UK and cover all forms of formal education.

8. OUR ENGAGEMENT PROGRAMMES

Our sustainability engagement programmes reach a broad range of students and staff, including those who may not typically be engaged in such activities. We often see the people we engage progress on a pathway through our, their own, or other organisations' campaigns and programmes, and we see our work as nurturing and developing talent for the wider environmental movement. A large proportion of our engagement programmes were developed by a single student or a local group of students. A big part of our work is finding and supporting students with good ideas, helping them develop their ideas and supporting them in finding funding so they can extend their reach. Very often these students work for us for a period and then leave their projects for us to manage and develop for the benefit of other students, as has been the case for Green Impact, Student Switch Off, Student Eats, Responsible Futures, and For Good. We are proud that all our sustainability engagement programmes are led or supported locally by students, in keeping with our first objective of getting more students leading on, and learning for, sustainability.

Alcohol Impact - Our accreditation mark and change programme to promote responsible alcohol consumption and implement projects and policies to improve university culture around responsible drinking. We have run Alcohol Impact since 2014 (as NUS prior to it transferring to SOS-UK), when it was funded as a pilot by the Home Office. To date we have worked with 32 university and students' union partnerships on the programme. In 2020 we developed a new programme to incorporate drugs harm reduction, Drug and Alcohol Impact. So far five university and students' union partnerships have taken part in the new programme.

Contribution to organisation aims: 1

Carbon Challenge - SOS-UK prepared a new pilot programme ready to be launched in 2021-22. The programme is designed to engage staff and students in reducing their personal carbon footprint at home and in the workplace. SOS-UK partnered with Giki Zero to develop this programme.

Contribution to organisation aims: 1, 3

Fairtrade Universities and Colleges - Our joint accreditation is run in partnership with the Fairtrade Foundation, engaging students and staff to embed trade justice principles in policies and campaigns, as well as to improve the provision of Fairtrade products on university and college campuses (funded by universities and colleges). In 2020-21, a total of four universities were audited for the Award, all achieving Fairtrade status. Due to COVID, 14 institutions deferred their audit by a year to 2021-22.

Contribution to organisation aims: 1, 2

For Good - Our online platform which supports students to make their coursework, projects and dissertations more than just an academic exercise. We match charities and small businesses with students, so their research delivers community and sustainability benefit (funded by the local charities and businesses). For Good partnerships aim to benefit students, organisations, people and planet. In 2021, For Good went international, partnering with Projects that Matter in the United States to reach students, charities and businesses globally.

Contribution to organisation aims: 1, 2

Global Goals Teach-in - Our campaign to put the Global Goals for Sustainable Development at the heart of education and catalyse the change needed to make this happen. Since 2018, the campaign has been calling upon educators across all stages of education to pledge to include the Sustainable Development Goals (SDGs) within their teaching, learning, and assessment on their course(s) and/or in their classrooms during two weeks of February each year. In 2020-21, the campaign saw 496 educators reach 47,292 students from 48 institutions in discussion around the SDGs and their relevance to their subject.

Contribution to organisation aims: 1, 2

Green Erasmus - SOS-UK is one of six European partners in the Erasmus+ funded programme designed to improve the environmental sustainability of the Erasmus+ student mobility programme. The funding period started in September 2020 and is expected to run to June 2023. In the first year the main focus of activity for the project team will be the delivery of a student-facing survey aiming to understand attitudes and behaviours linked to sustainability of students undertaking Erasmus+ exchanges. Research into action amongst HEIs across Europe to support more sustainable internationalisation has also been initiated.

Contribution to organisation aims: 1, 3

Green Impact - Our UNESCO award-winning sustainability awards and engagement programme for staff to embed sustainability in their workplaces, supported by trained students. In 2020-21 we trained more than 400 student auditors, and over 6,800 students since the programme began. We have run Green Impact since 2008 (initially via NUS) and have worked with over 1,500 organisations in that time, including further and higher education institutions, private and public sector, local authorities, museums, research institutes, and healthcare providers - reaching more than 275,000 individuals. In 2020-21 we engaged 35 students' unions to achieve an award. Through the programme we continually support participating students' unions to improve sustainability practices whilst embedding inclusivity, equality and diversity into their operations and student engagement. Our work in the healthcare sector has also continued to develop, with Green Impact now having supported 12 NHS Trusts, 48 dental practices and more than 1,000 GP surgeries through our successful Green Impact for Health programme. Our delivery partners, SOS-International and Australian Campuses Towards Sustainability (ACTS), deliver Green Impact to universities across Europe and Australasia.

Contribution to organisation aims: 1, 2, 3

Green Mentors - A 2-year project funded by the National Lottery Community Fund, the Department of Culture, Media & Sport (DCMS) and The Ernest Cook Trust to recruit, support and oversee groups of young people to become 'Green Influencers' within their local community. Green influencers devise, develop and implement environmental social action projects, with access to further funding. SOS-UK deliver this project in Norfolk and Southampton and have so far trained over 30 young people as Green Influencers.

Contribution to organisation aims: 1, 3

Homes fit for Study - SOS-UK received funding for two years starting in August 2021 to deliver a programme of work to students across Great Britain, to reduce their exposure to energy poverty through audits and energy advice. The work is funded by the Energy Industry Voluntary Redress Scheme, and SOS-UK will be working in collaboration with the National Energy Action to delivery it.

Contribution to organisation aims: 1, 3

My World My Home - Our joint project with Friends of the Earth where we work with students in further education colleges, training them as community organisers and supporting them to identify, develop and run their own environmental campaigns. Between 2016-2021 the programme was funded by the National Lottery Community Fund but is now funded directly by Friends of the Earth. Since the start of the project over 300 young people have taken part in the project. A key focus of My World My Home is widening participation in the environmental movement; over 50% of the young people we have supported are black or minority ethnic, and many of the colleges targeted by the programme are in low-income areas. In reflecting on their experiences of the programme, young people identified the changes the project has influenced in terms of confidence and self-esteem, and changes in feelings of agency were also described by some young people.

Contribution to organisation aims: 1, 3

RED WoLF - An EU funded project to utilise technology to store renewable energy output from the Power Grid at times of low demand, so it can be used when demand is higher. The project is led by Leeds Beckett University, with several project partners across North-West Europe leading on and supporting the project. SOS-UK's role is to facilitate student engagement with the

project, providing action-based learning opportunities, as well as awareness raising. In June 2021 we ran a summer school, providing a hands-on sustainability learning experience for over 20 students.

Contribution to organisation aims: 1, 2, 3

Responsible Futures - Our accreditation framework for embedding the teaching of sustainability through a whole-institution approach. This embeds sustainability learning through the formal, informal, and subliminal curriculum. To date, 30 universities and colleges have participated. In partnership with their students' union, representing over 500,000 students (funded by participating universities and colleges). We have run Responsible Futures since 2014. In 2019-20 we launched a host-partnership initiative as part of the programme, celebrating accredited partnerships to share their learning and approaches with the national cohort. The 20-21 host partnership were De Montfort University and Students' Union and University College of Estate Management (UCEM). The host partnerships delivered a range of workshops including 'Decolonising DMU' 'Student Leadership for Responsible Futures' and 'Senior Leadership for Responsible Futures'. Three partnerships were audited through student-led audits and were accredited as Responsible Futures Partnerships.

Contribution to organisation aims: 1, 2

Student Eats - Our sustainable food programme that works with students and staff at colleges and universities to create a more equitable food system by putting healthy and sustainable food at the heart of campuses across the UK. We support over 60 food growing sites. As part of the Our Bright Future programme, funded by the National Lottery Community Fund, we have also supported the establishment of over 65 student-led food-based social enterprises in our 'Student Eats enterprise programme'. At the end of the funded programme in September 2021 the enterprises sold over £150,000 worth of sustainable food, created or improved 58 food growing sites, enabled over 3,100 young people to improve their employability skills, and over 37,000 hours have been volunteered.

Contribution to organisation aims: 1, 3

Student Switch Off - Our multi-award-winning student sustainability engagement programme, providing a campaign within student accommodation to achieve quantifiable energy, waste and water reduction through improved student sustainability literacy and competition. We have run Student Switch Off in UK universities since 2007, previously through NUS, and within the EU through EU funding. In 2020-21, 51,300 students were reached with the campaign within UK university dormitories, 120 students were trained as volunteers, 7,600 students took part in our activities, and 1 million kWh of electricity were saved (equivalent to 335 tonnes of CO₂) as a result of the programme.

Contribution to organisation aims: 1, 3

Students for Trees - Our joint project, with the Woodland Trust. Students For Trees is a student led network supporting students across the UK to learn about, and to take action for, woods and trees, to help fight the climate and nature crises. The project will run until summer 2023.

Contribution to organisation aims: 1, 3

9. OUR SYSTEMS-CHANGE CAMPAIGNS

Whilst our engagement programmes work to engage students and staff in making immediate positive changes, our systems-change campaigns work with strategic partner organisations to instigate wider and longer-lasting shifts across the education system and society. We work with small numbers of students to develop these national campaigns centrally, and then support large numbers of students, students' union officers and campaigners across the country to enact them locally. Again, we outline how each of these campaigns contribute to our organisation aims.

Banking with Who? - Our 12-month educational pilot campaign focussing on ethical student banking, in partnership with nine colleges and sixth forms. We have reached over 800 students

through our workshops. Our partnerships with nine social media influencers resulted in much wider online engagement too in the thousands. The resources we have produced will remain freely available post-funding. The campaign was funded by The Sunrise Project.

Contribution to organisation aims: 1

Candidates for Change - Looking at graduate careers and sustainability, our 12-month pilot project concludes in December 2021. So far over 170 students have been reached through our educational workshops, including through both undergraduate and postgraduate course content. This work was also funded by The Sunrise Project.

Contribution to organisation aims: 1, 2

Carbon Targets - Our campaign to get all UK university and colleges to commit to and deliver 2030 net-zero carbon reduction commitments to tackle the climate emergency. We have created an online resource that lists university and college carbon reduction targets, allowing students to easily see and compare targets across the sector. The campaign is supported by NUS, People & Planet and the University and College Union.

Contribution to organisation aims: 1, 2

Farming for Carbon and Nature - This programme aims to set up an innovative model where we incentivise universities to make payments to farms so they can transition to more nature friendly farming practices to sequester carbon. This programme is funded by Esmée Fairbairn Foundation until December 2024.

Contribution to organisation aims: 1, 3

Invest for Change - Our campaign builds on People & Planet and NUS's successful Divest-Invest work to support universities to radically reform how they invest their money. Working with students' unions and staff and student campaigners, as well as directly with universities themselves, we're calling on universities to invest in environmental and social justice solutions, engage with investments to influence wider corporation change and adopt radical responsible investment policies that support a sustainable future.

Contribution to organisation aims: 1, 2, 3

Mock COP26 - In November 2020 students involved in Teach the Future ran Mock COP26 in place of the postponed COP26, filling the void with progressive action and showing world leaders how to deliver a truly ambitious, inclusive and low-carbon COP. Mock COP26 engaged 330 youth delegates from over 140 countries. The campaign employed 23 students, with individual staff from Australia, Brazil, Burkina Faso, Canada, Colombia, Costa Rica, India, Japan, Kenya, Nepal, Nigeria, Papua New Guinea, Philippines, Solomon Islands and the UK. Greenhouse PR was contracted to drive media coverage for the campaign. In the run up, and during the Mock COP26 event in November 2020, we had media coverage in more than 40 countries, including 30 broadcast interviews, with a reach of over 98 million. Mock COP26 featured in media from other organisations and the press, including BBC News, Sky News, COP26 TV, UN Podcast, Cartoon Network, the Guardian and ClimaTalk.

During this reporting period, the Mock COP26 students began engaging key stakeholders (including UNESCO, YOUNGO, UK Department for Education, Open Societies foundation, Global Students' Forum) to initiate the first ever Education and Environment Ministers' summit at a climate COP. The summit is planned for COP26 in November 2021. In late summer 2021, some of the students involved in Mock COP26 launched a sub-campaign called 'Teach the Teacher' which involved training school pupils across the world to talk to educators about the climate crisis and bring light to the lack of training in climate and environmental literacy that educators receive. Much of the training will be delivered in October 2021.

Contribution to organisation aims: 1, 2, 3

Teach the Future - Teach the Future is our campaign for better climate and ecological education. In 2020-21 we made steady progress with the campaign in Scotland and Wales, with several meetings with ministers and senior civil servants centred on progressing our campaign

asks. In Scotland we carried out a series of hustings events ahead of the Scottish Parliament elections and our policy asks made it into the manifestos of most of the main political parties. In Wales we have been working with a firm of solicitors to look at whether the Government's new national curriculum breaches the spirit or obligations of the Future Generations Act, as it has surprisingly little in it about the climate emergency or ecological crisis. 2021 saw some significant progress with the campaign in England. In May 2021 the Department for Education (DfE) set up a new Sustainability and Climate Change Unit. We are in the process of engaging with the staff that work in the unit and trying to positively shape their plans. During this reporting period, three student staff were employed on the campaign in each UK nation, excluding Northern Ireland (work is in progress to establish the campaign in NI), plus one UK wide student campaign coordinator.

Contribution to organisation aims: 1, 2, 3

10. OUR TRAINING PROGRAMME

We launched our Learning Academy programme in 2020-21, to provide opportunities for both students and staff to gain the knowledge, skills and understanding to lead successful sustainability initiatives. Our 'Officer Sustainability Bootcamp' was a training event designed especially for elected officers to ensure they are equipped with the knowledge, skills and networks to hit the ground running with sustainability campaigns. It was attended by over 30 student officers in September 2021. Our 'Alcohol Awareness Training' equipped students' unions and universities with the knowledge to deliver alcohol awareness training to students and to run successful alcohol awareness interventions. In September 2020 we also ran several other Learning Academy sessions as both centralised sessions open nationally, and bespoke workshops for individual institutions including piloting our Carbon Literacy offer.

In addition to the Learning Academy, we have supported a number of educational institutions in the development and delivery of their courses. An example of this is the work we have done for the University of Bristol Medical School, in partnership with the Centre for Sustainable Healthcare. We ran a Student Choice Placement module on Quality Improvement for Sustainable Healthcare. This year eight students participated in the three-week module and were trained by SOS-UK and the Centre for Sustainable Healthcare, then partnered with GP practices to implement impactful sustainability projects.

11. OUR RESEARCH PROGRAMME

Our sustainability programmes and campaigns are supported by an evidence base of research, with our findings demonstrating the strong student demand for sustainability and helping us to find the most effective ways of driving positive change on sustainability. This research has been integral in developing our work across the education sector with our library of reports available online. Our research programme also supports the evaluation of all our programmes and campaigns under each of the other three workstreams, enabling us to learn, improve and track progress towards achieving our organisational aims. Independent research added to our library in 2020-21 included:

11th year of the Sustainability Skills Survey - Our annual survey for higher and further education students, initiated in 2010 as NUS, which asks students about their attitudes towards and experiences of learning for sustainable development. Over 8,000 students completed the survey in October 2020.

Students and Alcohol Survey - An annual survey designed to support delivery of the Alcohol Impact programme through tracking student attitudes and experiences related to alcohol consumption, in particular the alcohol culture at their higher education institution. Just over 1,000 students completed the survey.

Students and Drugs Survey - To support the delivery of the new Drug and Alcohol Impact programme, a survey looking into student attitudes and experiences related to drugs was launched, with reference also to drug cultures at their place of study. Over 1,500 students completed the survey.

Students, sustainability and education - This survey (delivered in partnership with SOS International) expands the scope of the Sustainability Skills Survey to an international student audience with the aim of supporting student organisations around the world with evidence to be able to lobby for improvements in sustainability education in their institution or country. The report was published online on the SOS International website, with responses from just under 7,000 students across the world.

Sustainable food on campus - Funding was received from the Esmée Fairbairn Foundation to conduct research investigating student attitudes towards sustainable food, and how this translates to their experiences of food on campus. The research was published in September 2021.

Teaching the Future - SOS-UK supported the Teach the Future campaign through research into teachers' experiences of climate education, including training received and current practices. The research was published in March 2021.

Covid-19 and learning for sustainability - Students in higher education were surveyed on how their interest in and ability to engage in learning experiences linked to sustainable development had been influenced by the coronavirus pandemic. Over 8,000 students reported their experiences, and the research was published online.

12. OUR PROGRESS

Throughout 2020-21 SOS-UK we made progress on all three of our organisational aims. Sections 8 and 9, above, outline how each of our programmes and campaigns align with our three aims, with a synopsis presented here.

- 1. Getting more students leading on, and learning for, sustainability:** Across our engagement, education and training workstreams we have provided at least 112,250 students and young people with opportunities to develop the knowledge, skills, values and competencies needed to lead on sustainability. These opportunities have provided students with a range of different ways through which they can lead and learn, reflecting the diversity of priorities, perspectives and experience in relation to sustainability amongst students and young people, and also our ethos of supporting change at all levels in order to fully achieve sustainability.
- 2. Repurposing the education system around the climate emergency and ecological crisis:** Our key contribution to achieving this aim in 2020-21 within the realm of compulsory education has been through support of the Teach the Future campaign which saw particular success in the Scottish Parliamentary elections, where the campaign asks featured in most main political party manifestos. Student campaigners also engaged with government bodies responsible for the education system in Wales and England, lobbying for the embedding of the climate and ecological crisis, with some demonstrable progress, including the establishment of a sustainability unit in the English Department for Education. Outside of compulsory education, our programmes and campaigns support organisations to embed sustainability across the formal, informal and subliminal curricula. For example, 13 institution-students' union partnerships took part in Responsible Futures and 496 educators reached 47,292 students from 48 institutions in discussions around the SDGs and their relevance to their subject through our Global Goals Teach-In. Our Invest for Change and Carbon Targets campaigns launched, focusing on changing the practices and policies of the UK's education institutions. Our work towards this aim achieved international influence, with

the planning and development of the first Education Ministers Summit at COP26, to be delivered as part of our Mock COP26 campaign.

- 3. Making sustainability more inclusive, so it is for everyone:** Our programmes and campaigns are designed to support leadership and engagement from students with a diverse array of interests and backgrounds. Programmes such as My World My Home are designed for students traditionally excluded from action on sustainability, providing a space for them and supporting them to develop their voice within the sector. Over 50% of the young people we have supported are black or minority ethnicities, and many of the colleges targeted by the programme are in low-income areas. Our work in 2020-21 has also focused on addressing the disproportionate effects of environmental change on communities of colour at a systemic level, for example Invest for Change calls on universities to adopt radical responsible investment policies that support an environmentally and socially just, sustainable future.

Our plans for developing the direction of our work, and the measurement of the achievement of our aims, are outlined in section 13, below.

13. PLANS FOR 2021-22

In 2021-22 we will continue to deliver all our long-standing engagement programmes listed in section 8. After a year of delivering programmes solely online, due to Covid, we plan to deliver these through a hybrid model of face-to-face and online, government restrictions depending.

In 2021-22 we will start to deliver three new engagement programmes: the Carbon Challenge programme, Homes fit for Study and ESD changemakers. We will continue to deliver and develop two recently started programmes: Green Mentors (started in May 2021) and Students for Trees (started July 2021).

Through Teach the Future, we will continue to support young people to maintain a steady pressure on politicians in all four devolved nations to improve climate and ecological education. The new Department for Education sustainability and climate change strategy is due to be launched in April 2022. In the build-up to this, we plan to engage in regular, constructive dialogue with staff and ministers in the Department, as well as key stakeholders, so we can shape the strategy and ensure it is as ambitious as possible.

Mock COP student staff and volunteers will participate in COP26 in November 2021, and we will co-host the first ever Education Ministers Summit at a climate COP. We intend to secure commitments for better climate education from over 25 countries through the event.

We will make good use of the Government's Kickstart scheme to support our third objective of making the sustainability sector more diverse and inclusive. We plan to recruit 100 young people from underrepresented groups and support them to undertake paid placements in environmental charities.

We will continue to look for funding to bring Green 2.0 over to the UK from the United States. Green 2.0 is a diversity league table for environmental non-profits and it has been impactful in driving diversity and inclusion in the US.

We plan to continue to develop our Learning Academy, creating new courses to drive action for sustainability. We will do this by identifying learning needs with regards to sustainability across the education sector and beyond and designing training which meets these needs.

Our research programme will continue to respond to the requirements of our engagement, systems-change and training programmes in order to understand their impacts and identify opportunities for improvement. We will also respond to key events, such as COP26, ensuring student perspectives are understood.

Sitting above the research and evaluation of our individual programmes and campaigns that make up our four workstreams will be a comprehensive programme of work focused on the achievement and measurement of our organisational aims. This is likely to include the development of a theory of change model encompassing each of the three aims, facilitating the definition of short- and medium-term outcomes that contribute to the achievement of our aims. Following on from this will be a framework for action that will guide us in the prioritisation and delivery of each of our workstreams, along with an evaluation plan that devises indicators for further understanding our progress towards achieving our short- and medium-term outcomes and long term aims.

14. FINANCIAL REVIEW AND RISK

We slightly exceeded our fundraising targets for the year. The total funds for the period increased by £65,909 to £1,403,862, of which £784,019 are restricted. The year-end position was an unrestricted surplus of £215,537 (£125,172 in 2019/20). Our reserves policy is to have unrestricted funds equal to our operating costs for three months. Based on the 2020-21 year, three months of operating costs equated to £274,720, so we are still £59,183 away from meeting the requirements of our reserves policy. We plan to continue building our unrestricted reserves until we meet our reserves policy.

Our income streams are a blend of grant income (44% of our income), programmatic income (36% of our income), donations (18%) and trading income (2%), which provides us with some resilience for income-stream fluctuations. We are in receipt of seven multi-year grants which provide some security of income over the year ahead.

The trustees maintain a detailed risk register that is reviewed regularly. The principal risks to the organisation are: Loss of key staff; decline in grant income; competition from similar organisations reducing our programmatic income, safeguarding issues related with working with young people; IT system failure. The trustees have developed active mitigations to all of these risks and are keeping them under review. The trustees know of no reasons why funding may be reduced or any instances where we will not be able to meet the conditions of our largest grants.

15. IMPACT OF COVID

Between October 2020 until July 2021, SOS-UK delivered its work entirely remotely, to protect our staff and students against the virus, to help that national effort of preventing transmission of the virus, and to comply with Government lockdown restrictions. We continued updating our Covid-19 statement on a regular basis. The following working practices were adopted in March 2020, and continued to be adopted through majority of 20-21:

- All staff to work from home;
- All staff individually adhering to Government guidance on hygiene and self-isolation;
- All SOS-UK training, workshops, and meetings being delivered remotely, using Zoom or MS teams;
- SOS-UK worked with partner organisations to deliver alternative support in lieu of planned in-person activities;
- Planned regional and national events were delivered through online means or postponed to next academic year, in consultation with those attending or funding.

When the government lifted all regulations in the summer of 2021, staff were informed that they could opt into face-to-face travel if they were comfortable, as some did not have access to both vaccinations until September 2021.

16. STRUCTURE, GOVERNANCE AND MANAGEMENT

SOS-UK is a Charitable Incorporated Organisation (CIO) governed by a constitution. The members of SOS-UK are the four trustees. The Board, comprising of the four trustees, meets quarterly and it is chaired by Richard Dunne. In 2021/22 we intend to add three new trustees to the Board, bringing the total to seven. The method for appointing new trustees will be external advertisement and a competitive recruitment process led by the Board, and any new trustees will be fully inducted and trained.

The trustees have read and understood the Charity Commission's guidance on public benefit and are confident that all of SOS-UK's programmes and campaigns deliver our charitable objects, progress the issues we want to see changed and deliver public benefit. The trustees actively manage the strategy. They also monitor and manage risk and ensure the charity is well managed and impactful. The trustees delegate operational issues and decisions to the team of directors, led by the Executive Director.

Pay and remuneration is based on the NUS pay scale, which was established in 2014, and was initially set on the National Joint Council (NJC). The NUS pay scale framework and job evaluation scheme forms a part of all SOS-UK staff terms and conditions of employment. As part of that framework, there is an agreement as to how cost of living rises are agreed and implemented. The trustees are supportive of the staff trade union, which is in the process of being formed.

The trustees have been monitoring our diversity data and are pleased that the charity has become more ethnically diverse over the last year. We are looking at further changes we can make to accentuate this. The trustees have also been monitoring the gender and ethnicity pay gaps, and these are reported in the audited accounts for transparency. As with any small data set, small changes can result in large percentage swings. Whereas last year we had a reverse gender pay gap of -8.3%, that has changed to become an actual gender pay gap of 9.0%. However, we have reduced our ethnicity pay gap from 18.9% to a reverse ethnicity pay gap of -9.5%. The trustees resolve to continue to monitor the data and tackle the gender pay gap.

SOS-UK has separate governance and is financially independent from NUS, although we do have links to our founding organisation. Our link is maintained by the current NUS President serving as one of our four trustees, and NUS providing SOS-UK with operational support and facilities. The relationship with NUS is governed by a detailed memorandum of understanding. SOS-UK is not a part of the NUS Group, and SOS-UK remains independent in terms of governance, with an independent Chairperson.

17. CONFIRMATION OF DETAILS

Students Organising for Sustainability is Charitable Incorporated Organisation (CIO) that was registered by the Charity Commission in England and Wales (charity number 1184011) on 20 June 2019. This is our second annual report and audited accounts and this document covers the period 01 October 2020 to 30 September 2021. Our registered address is SOS-UK, c/o NUS Services, Snape Road, Macclesfield, SK10 2NZ. We bank with The Cooperative Bank and our auditors are Harts Limited of Macclesfield.

The SOS-UK trustees are:

- Richard Dunne (SOS-UK Chair): Director of Education at the Harmony Project. Richard is the Board safeguarding lead.
- Ellen Fearon: President of NUS-USI.
- Zamzam Ibrahim: Vice President of the European Students' Union.

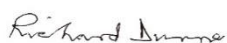
- Larissa Kennedy (SOS-UK President): President of NUS.

The senior management team is:

- Jamie Agombar (Executive Director): Prior to joining SOS-UK, Jamie was Head of Sustainability at NUS for sixteen years. Jamie is responsible for the day-to-day operations of SOS-UK and oversees institutional relationships with partners and funders.
- Meg Baker and Jade Monroe (job-share maternity cover, Director of Education): Meg and Jade jointly are joint responsible for the SOS-UK education programmes and lead on supporting students to progress education campaigns.
- Joanna Romanowicz (Director of Engagement): Prior to joining SOS-UK, Joanna was a Programme Manager at NUS for nine years. Joanna is responsible for the SOS-UK engagement programmes and leads on programme development.

18. MESSAGE OF THANKS

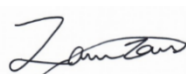
The trustees thank our partners, supporters, funders for their continued support. With your continued support, we look forward to helping more students deliver transformational sustainability initiatives over the year ahead. We are particularly grateful to our incredible team of staff, who consistently work so hard to ensure we are a high-performing and impactful charity that leads by example. The trustees are also grateful to founding trustee Sara Parkin, who stood down in June 2021, for all her guidance and support.



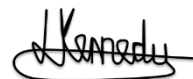
Richard Dunne



Ellen Fearon



Zamzam Ibrahim



Larissa Kennedy

**STUDENTS ORGANISING FOR SUSTAINABILITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30th September. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charitable Incorporated Organisation number: CE017928

Registered Charity number: 1184011

Principal office:

c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ

Trustees:

S Lamb Parkin (resigned 19/06/2021)

Z Ibrahim

R Dunne

E Fearon (appointed 15/02/2021)

L Kennedy (appointed 15/02/2021)

Statutory Auditors:

Harts Limited, Westminster House, 10 Westminster Rd, Cheshire, Macclesfield SK10 1BX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum, and was registered with the Charity Commission on 20th June 2019 as a Charitable Incorporated Organisation, governed by the proper law of England and Wales.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STUDENTS ORGANISING FOR SUSTAINABILITY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

In so far as the Trustees, individually, are aware:

- There is no relevant audit information of which the charity's auditors is unaware; and
- The Trustees have taken all steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

Harts Limited were appointed as auditors to the charity in the year.



Richard Dunne
Chair of Trustees
Date: 23/06/2022

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY

Opinion

We have audited the financial statements of Students Organising for Sustainability (the 'Charitable Incorporated Organisation') for the period ended 30 September 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Incorporated Organisation's affairs as at 30 September 2021 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report of the Trustees other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY (continued)

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, set out on page 13, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework, that the charity operate in and how the charity is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Charities Act 2011 and the charity's governing document. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Report of the Trustees and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF STUDENTS ORGANISING FOR SUSTAINABILITY (continued)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act . Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Melissa Bowers FCCA (Senior Statutory Auditor)
for and on behalf of Harts Limited
Statutory Auditors
Westminster House, 10 Westminster Rd, Cheshire, Macclesfield SK10 1BX
Date: 24/06/2022

**STUDENTS ORGANISING FOR SUSTAINABILITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	3	88,395	784,019	872,414	649,076
Charitable activities					
<i>Programme income</i>	4	505,708	-	505,708	688,835
Other trading activities	5	25,740	-	25,740	42
Total income		619,843	784,019	1,403,862	1,337,953
Expenditure on:					
Charitable activities					
<i>Cost of programme delivery</i>	6	528,750	-	528,750	797,785
<i>Advancement of sustainability</i>	6	-	570,131	570,131	283,876
<i>Donations</i>		4,228	170	4,398	-
Total expenditure		532,978	570,301	1,103,279	1,081,661
Net income		86,865	213,718	300,583	256,292
Transfer between funds		3,500	(3,500)	-	-
Net movement in funds		90,365	210,218	300,583	256,292
Reconciliation of funds:					
Total funds brought forward		125,172	131,120	256,292	-
Net movement in funds		90,365	210,218	300,583	256,292
Total funds carried forward		215,537	341,338	556,875	256,292

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 21 to 29 form part of these financial statements.

STUDENTS ORGANISING FOR SUSTAINABILITY
BALANCE SHEET
AS AT 30TH SEPTEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fixed Assets					
Tangible	10	450	-	450	1,083
Investments	11	-	-	-	100
		450	-	450	1,183
Current assets					
Debtors	12	156,426	25,593	182,019	231,221
Cash at bank		372,250	349,131	721,381	390,293
		528,676	374,724	903,400	621,514
Creditors					
Amounts falling due within one year	13	(313,589)	(33,386)	(346,975)	(366,405)
Net current assets		215,087	341,338	556,425	255,109
Total net assets		215,537	341,338	556,875	256,292
Funds					
Unrestricted				215,537	125,172
Restricted				341,338	131,120
				556,875	256,292

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Richard Dunne

Mr Richard Dunne

Date: 23/06/2022

The notes on pages 21 to 29 form part of these financial statements.

**STUDENTS ORGANISING FOR SUSTAINABILITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

		2021	2020
	Notes	£	£
Net cash inflow from operating activities			
Net cash generated from operating activities	(a)	330,350	391,693
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,562)	(1,300)
Sale of tangible fixed assets		2,300	-
Purchase of fixed asset investments		-	(100)
Net cash provided by/(used in) investing activities		<u>738</u>	<u>(1,400)</u>
Increase in cash and cash equivalents		<u>331,088</u>	<u>390,293</u>
Cash and cash equivalents at the beginning of the year	(b)	390,293	-
Cash and cash equivalents at the end of the year	(b)	<u>721,381</u>	<u>390,293</u>

	2021	2020
	£	£
(a) Reconciliation of net income to net cash flow from operating activities		
Net incoming resources	300,583	256,292
Depreciation charges and non cash profit and loss on disposal of assets	(5)	217
	<u>300,578</u>	<u>256,509</u>
Increase in debtors and prepayments	49,202	(231,221)
Increase in creditors and deferred income	(19,430)	366,405
Net cash inflow from operating activities	<u>330,350</u>	<u>391,693</u>

(b) Analysis of changes in net funds	As at 30th September 2020	Cash flow	As at 30th September 2021
Net cash			
Cash at bank	390,293	331,088	721,381
Total	<u>390,293</u>	<u>331,088</u>	<u>721,381</u>

STUDENTS ORGANISING FOR SUSTAINABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2021

1 General information

The Charity is a public benefit entity and a Charitable Incorporated Organisation ("CIO") and is registered with the Charity Charities Commission (Charity Registered Number 1184011) in England and Wales.

In the event of the Charity being wound up, each Member of the Charity is liable to contribute to the assets of the Charity such amount (but not more than £1) as may be required for the payment of debts and liabilities of the Charity contracted before that person ceases to be a Member, for payment of costs, charges and expenses of winding up, and for adjustment of the rights of the continuing Members among themselves.

The address of the registered office is c/o NUS Services, Snape Road, Macclesfield, Cheshire, SK10 2NZ. The nature of the Charity's operations and principal activities are detailed in the Trustees Report.

2 Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Students Organising for Sustainability meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist, including considering the impact of COVID-19. The Trustees have considered the level of funds held and the expected level of income and expenditure for at least 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date or on a receipts basis if earlier. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

STUDENTS ORGANISING FOR SUSTAINABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2021

Grants

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income for a specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, it's recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gift of professional services and facilities

If material on receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Services

Income from services rendered comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the Charity's activities. Services income is shown net of sales/value added tax, returns, rebates and discounts.

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Expenditure relating to the provision of trading services is exclusive of VAT. All other expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets

Tangible fixed assets costing £250 or more are capitalised and recognised when the future economic benefits are probable and the cost or value of the asset can be measured reliably. Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment	20%	straight line method
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2.6 Investment assets

Fixed asset investments are initially recognised at their transaction cost and are subsequently measured at fair value at each reporting date, with changes in fair value recognised in the statement of financial activities. Unlisted investments are held at cost less impairment.

2.7 Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost. Taxation and social security are not included in the Financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.12 Critical accounting estimates and areas of judgment

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements:

- Depreciation rates for tangible assets
- Support cost allocation

2.13 Pension costs and other post-retirement benefits

The Charity operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2.14 Taxation

The charity carries on activities which are exempt from corporation tax and income tax. Irrecoverable Value Added Tax is included with the expenditure to which it relates.

3 Income from donations

For the year ended 30th September 2021

Donations and gifts
Grants

Unrestricted funds	Restricted funds	Total funds
£	£	£
88,395	170,269	258,664
-	613,750	613,750
88,395	784,019	872,414

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Income from donations - continued	Unrestricted funds £	Restricted funds £	Total funds £
<i>For the year ended 30th September 2020</i>			
Donations and gifts	234,080	-	234,080
Grants	-	414,996	414,996
	234,080	414,996	649,076

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £
<i>For the year ended 30th September 2021</i>			
Programme delivery income	468,464	-	468,464
Delegate income	37,244	-	37,244
	505,708	-	505,708

For the year ended 30th September 2020

Programme delivery income	671,221	-	671,221
Delegate income	17,614	-	17,614
	688,835	-	688,835

5 Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds £
<i>For the year ended 30th September 2021</i>			
Training courses, speaking fees and other	25,740	-	25,740
	25,740	-	25,740

For the year ended 30th September 2020

Training courses, speaking fees and other	42	-	42
	42	-	42

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

6 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total funds
		£	£	£
<i>For the year ended 30th September 2021</i>				
Cost of programme delivery				
Programme costs		53,196	-	53,196
Venue costs		193	-	193
Wages and salaries		253,361	-	253,361
Social security costs		18,779	-	18,779
Pension costs		41,772	-	41,772
Recharged staff costs		-	-	-
Support costs	note 7	161,449	-	161,449
		528,750	-	528,750
Advancement of sustainability				
Project costs		-	153,011	153,011
Venue costs		-	10,200	10,200
Wages and salaries		-	228,876	228,876
Social security costs		-	15,172	15,172
Pension costs		-	20,445	20,445
Support costs	note 7	-	142,427	142,427
		-	570,131	570,131
		528,750	570,131	1,098,881
<i>For the year ended 30th September 2020</i>				
Cost of programme delivery				
Programme costs		61,978	-	61,978
Venue costs		12,994	-	12,994
Wages and salaries		163,500	-	163,500
Social security costs		24,151	-	24,151
Pension costs		24,313	-	24,313
Recharged staff costs		176,856	-	176,856
Support costs	note 7	333,993	-	333,993
		797,785	-	797,785
Advancement of sustainability				
Project costs		-	93,030	93,030
Venue costs		-	-	-
Wages and salaries		-	184,116	184,116
Social security costs		-	-	-
Pension costs		-	-	-
Support costs	note 7	-	6,730	6,730
		-	283,876	283,876
		797,785	283,876	1,081,661

**STUDENTS ORGANISING FOR SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

7 Support costs

	2021	2020
	£	£
Management (see note 8 'Support staff costs')	158,974	101,123
Finance costs	1,105	177
Information technology costs	31,856	12,658
Insurance	5,392	6,275
Accounting and legal costs	14,539	7,282
Auditors remuneration (Governance costs)	4,600	4,000
Office costs	12,092	6,884
Human resources	13,562	2,428
Other costs	61,757	199,896
	303,877	340,723

8 Staff costs

	2021	2020
	£	£
Support staff costs		
Wages	135,071	86,944
Social security costs	9,465	8,939
Pension costs	14,438	5,240
	158,974	101,123
Total staff costs (including support staff)		
Wages	617,307	434,560
Social security costs	43,416	33,090
Pension costs	76,655	29,553
	737,378	497,203
The average number of employees, including management, during the period was:	32	19

No employees received emoluments in excess of £60,000.

The charity averaged 32 full time earnings (FTE) staff over the year. The lowest paid basic salary was £19,565 (student staff) and the highest paid basic salary was £53,742. The median basic salary was £30,970. The CEO pay ratio to student staff was 2.75-to-1. The gender pay gap was 9.0% and the ethnicity pay gap was -9.5%. Pay gaps are based on mean rather than median values.

Charity pay bands are as follows:

Band Salary, FTE (£)	
I	47,749 - 53,742
H	41,143 - 45,008
G	35,473 - 39,273
F	30,119 - 33,366
E	25,640 - 29,257
Student staff	19,565

9 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 30 September 2021.

There were no trustees' expenses paid for the period ended 30 September 2021.

**STUDENTS ORGANISING FOR SUSTAINABILITY
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10 Tangible fixed assets

	Computer equipment £
Cost	
At 30th September 2020	1,300
Additions	1,562
Disposals	(2,300)
At 30th September 2021	<u>562</u>
Depreciation	
At 30th September 2020	217
Charge for the year	112
Eliminated on disposal	(217)
At 30th September 2021	<u>112</u>
Net Book Value	
At 30th September 2020	1,083
At 30th September 2021	<u><u>450</u></u>

11 Fixed asset investments

	Shares in group undertakings
Subsidiaries	
Cost or valuation	
At 30th September 2020	100
Disposals	(100)
At 30th September 2021	<u>-</u>

Name of subsidiary	Principal activity	Registered office	Proportion of ownership interest and voting rights held	
			2021	2020
Students Organising for Sustainability (Trading) Limited	Dormant	C/O Nus Services, Snape Road, Macclesfield, Cheshire.	0%	100%

The subsidiary company was disposed of during the year. No consideration was received for the disposal of the company.

12 Debtors

	2021 £	2020 £
Trade debtors	176,211	224,789
Other debtors	4,780	180
Prepayments	1,028	6,252
	<u><u>182,019</u></u>	<u><u>231,221</u></u>

**STUDENTS ORGANISING FOR SUSTAINABILITY
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13 Creditors amounts falling due within one year

	2021	2020
	£	£
Trade creditors	30,928	29,190
Social security and taxation	48,609	95,633
Other creditors	14,243	126
Accruals and deferred income	253,195	241,456
	346,975	366,405

14 Movement in funds

	As at 30th September 2020	Incoming resources	Resources expended	Transfers	As at 30th September 2021
	£	£	£	£	£
Unrestricted fund					
General	125,172	619,843	(532,978)	3,500	215,537
Restricted funds					
Total restricted funds (note 15)	131,120	784,019	(570,301)	(3,500)	341,338
Total funds	256,292	1,403,862	(1,103,279)	-	556,875

15 Movement in restricted funds

Movements for 2021

	As at 30th September 2020	Incoming resources	Resources expended	Transfers	As at 30th September 2021
	£	£	£	£	£
Mock-COP	25,000	238,238	(133,335)		129,903
Students for Trees	3,500	-	-	(3,500)	-
Banking on Who	65,000	-	(36,771)		28,229
Teach the Future	23,969	140,717	(138,558)		26,128
Red Wolf Project		15,886	(10,759)		5,127
Student Eats	13,651	159,886	(167,848)		5,689
Invest for Change		67,486	(50,564)		16,922
My World My Home		20,247	(6,651)		13,596
Farming for Carbon		66,080	(7,635)		58,445
Green Erasmus		16,355	(479)		15,876
Green Mentors		36,330	(14,980)		21,350
Race for Nature		22,794	(2,720)		20,074
Total	131,120	784,019	(570,301)	(3,500)	341,338

The Trustees report provides further explanation of the activities of these restricted funds.

**STUDENTS ORGANISING FOR SUSTAINABILITY
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Movement in restricted funds continued

Movements for 2020

	Incoming resources	Resources expended	Transfers	As at 30th September 2020
	£	£	£	£
Invest for Change	45,260	(45,260)		-
Mock COP	40,000	(15,000)		25,000
My World My Home	20,039	(20,039)		-
Esmee Fairbairn Grant	19,805	(19,805)		-
Students for Trees	10,000	(6,500)		3,500
Our Environment Our Future	148,492	(134,841)		13,651
Banking on Who	65,000	-		65,000
Teach the Future	66,400	(42,431)		23,969
Total	414,996	(283,876)	-	131,120

16 Related party transactions

There were no related party transactions during the year.

17 Volunteers

The charity utilises the services of volunteers whom are an integral part of the operation of the charity. The value in-kind of their free labour cannot be accurately calculated. Volunteer reimbursed expenses amounted to £28,342 (2020: £3,114).

18 Prior year adjustment

The Trustees have identified an error in the prior year financial statements. As a consequence of this a prior year restricted grant income has been increased £94,084 and accruals and deferred income reduced by £94,084. This has resulted in an increase in net income and net assets for the year ended 30th September 2020 of £94,084.